INDEPENDENT AUDITOR'S REPORT

To the Members of

Wangaratta R.S.L. Sub-Branch Incorporated

Scope

We have audited the Community Benefit Statement of Wangaratta R.S.L. Sub-Branch Incorporated located in Victoria Parade Wangaratta Victoria 3677, Licence number V9710053 from 1st July 2009 to 30th June 2010. The Committee is responsible for the preparation of the Community Benefit Statement and the information therein. I have conducted an independent audit of the Community Benefit Statement in order to express an opinion to the Wangaratta R.S.L. Sub-Branch Incorporated Members.

My audit has been conducted in accordance with Australian Auditing Standards , in particular Australian Auditing Standard AUS802 and in accordance with the Associations Incorporations Act (1981) and sections 3.6.9(2)(a) and(b) and section 3.6.9(3) of the Gaming Regulation Act 2003, to provide reasonable assurance as to whether the Community Benefit Statement is free of material misstatement. Our procedures included examination of evidence supporting the amounts, and significant accounting estimates.

The audit opinion expressed in this Report has been formed on the above basis.

Audit Opinion

In my opinion the Community Benefit Statement presents fairly:

- The application of gaming revenue to community purposes of a kind determined by the Minister for Gaming
- The value of non-financial contributions from gaming revenue to the community purposes of a kind determined by the Minister for Gaming
- That the required community benefit contribution is greater than the 8 1/3% of the venue operator's share of the gaming revenue for the period 1st July 2009 to 30th June 2010.

Trevor John Selwood CPA

Selwood Ackerly Accounting Services Pty Ltd Suite 8, The Strand,

21 Reid Street, Wangaratta, 3677

Dated 8th September, 2010